

Exhibit 18

Honorable Pamela K. Chen
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

May 10th, 2024

Dear Judge Chen,

It is a privilege and an honor to write this letter of support for my dear friend, Michael McMahon.

I met Michael's wife Martha in the eighties when we were both teen actresses on CBS soap operas. I played the role of "Cricket" on "Young and Restless" and Martha played "Lily" on "As the World Turns". We were the only real teenagers on daytime television at that time. The moment we met in 1986, we had an instant connection.

We both have a long history in the entertainment business. My parents, William and Lee Phillip Bell, created the soaps "Young and the Restless" and "Bold and the Beautiful". With Martha's decades long career and my own accordingly, we share a unique bond. We grew up with the eyes of the world upon us. It's been quite a journey and our friendship is one I cherish and rely on.

The first time I met Mike was at the Soap Opera Digest Awards in 1994. I'll never forget that night because I was on the first date with my now husband Scott. We were all so young but as they say, when you know, you know.

Over the years we would always make an effort to spend time together. We would fly with our family to NY or Mike and Martha would come stay with us in California. Mike's stories of his time on the NYPD were often the highlight of many dinners together. My mother-in-law was a Commander in the Chicago Police Department, so we have a great understanding of the sacrifices made by law enforcement.

I could spend this time reiterating what I'm sure many people have already told you. Mike is a great person who would never do the things for which he has been accused. That is true, Mike that would ever put someone in harm's way. I don't say that as an outsider who has just shared countless meals with him. I say that as someone who has benefited greatly from his work as a private investigator.

Being a high profile family in the entertainment business comes with wonderful opportunities and success. There's another side to the success which can be an unwanted side affect. Without going into detail for obvious reasons, Mike has helped countless times when we have been faced with people who view me and our family as fair game.

Over the last twenty plus years, anytime I faced an issue, Mike was the first person I would call. Our privacy and urgency to address these concerns was priority. Law enforcement engagement can draw more unwanted attention and publicity, so Mike helped us navigate these challenges. His intervention, advice and guidance led to quick resolutions and maintaining our family's safety and more. People in the public eye who are also financially well off, often deal with harassment, extortion, overzealous and dangerous fans. This is all too common in my line of work. Mike gave me peace of mind by diffusing these unfortunate situations when they would arise. Mike would never accept payment for the work he did for us, no matter how many times I would offer. His concern for others is what drives him and our family has greatly benefited from it. Our family is not just represented in entertainment. I have a family member who served in the Obama Administration. During her four year term, she was appointed twenty-four hour security by the White House. Our family is always on high alert, doing everything we can to lead as normal lives as possible.

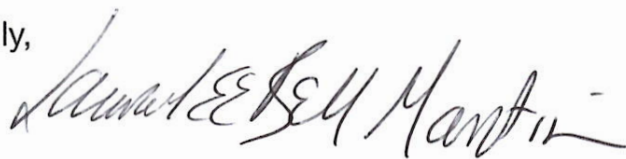
I would be remiss if I didn't express my thoughts on the McMahon children. Mike and Martha are hands-on parents who have created a home where their children are well prepared for adulthood. Hearing the news their oldest son Mikey was joining the police department, made my heart full. Not just because Mikey was following in his father's footsteps, it's much more than that after what he has been through the last few years. I've been right by Martha's side as one of her closest friends, witnessing how difficult this has been for her entire family. If there was any question Mike and Martha have succeeded in keeping her children on track, Mikey is living proof they have kept their household intact in the face of all of it.

As their friend I'm gravely concerned if Mike is taken away from the family, Martha and the children will be lost without him. I've seen the emotional and financial toll it has taken on Martha and Mike. I cannot imagine Martha having to manage her family alone. As a mother of a daughter just out of her teens, I know Ann Marie, their seventeen year old child, is particularly fragile. Martha has carried the family through this but I worry about her every day. I know how much she and Mike rely on each other's presence to literally survive.

The McMahon family has been punished enough Judge Chen. Please let them put this behind them and give the family a fresh start. It wasn't just Mike on trial

for the last three years, it was the entire family. I know they will use this experience as something to enrich their already solid foundation.

Respectfully,

A handwritten signature in cursive script, reading "Lauralee Bell Martin". The signature is written in dark ink and is positioned to the right of the word "Respectfully,".

Lauralee Bell Martin